## **REMARKS**

An aspect of the present invention is directed to a resin for light guiding plates which retains physical properties comparable to an acrylic resin, such as transparency, which exhibits good processability with minimum edge scorching during polishing or cutting.

Applicants have found that this aspect can be achieved by introducing a particular amount of a crosslinking structure into an acrylic resin having a particular composition.

The rejection of Claims 1-2 under 35 U.S.C. § 102(b) over the disclosure of US 5,726,268 (US '268) is respectfully traversed.

The presently claimed resin is unlike the material disclosed in US '268 because it contains 0.01 to 1000 ppm of a particulate diffusing agent.

US '268 discloses a methyl methacrylate polymer having a specific branched structure (see US '268 at col. 1, lines 4-6). US '268 discloses that the polymer includes the following monomers: methyl methacrylate (see US '268 at col. 2, lines 13-15), a monofunctional unsaturated monomer (see US '268 at col. 2, lines 45ff), and a polyfunctional monomer (see US '268 at col. 4, lines 23ff). However, US '268 does not disclose the resin as presently claimed.

The Office has taken the position that US '268 discloses that a variety of agents generally used for acrylic resins, for example, mold parting agents, ultraviolet light absorbers, coloring agents, antioxidants, heat stabilizers, and plasticizers, may be added to methyl methacrylate polymers (see February 16, 2006 Office Action at page 3, second para.). The Office has also taken the position that that "poly(sodium methacrylate)" disclosed in US '268 corresponds to the "diffusing agent" recited in original Claim 2, and now appearing in amended Claim 1.

However, Applicants note that the "poly(sodium methacrylate)" disclosed in US '268 does <u>not</u> correspond to the "diffusing agent" which is a part of the presently claimed resin,

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but instead, is used as a dispersing agent or stabilizer which is used in suspension polymerization methods wherein polymer beads can be obtained by polymerizing monomers that are dispersed in a liquid (e.g., water in Example 1 of US '268) in which the monomers cannot be dissolved. After polymerizing, "poly(sodium methacrylate)" may be left in the polymers which are obtained in the polymerization. However, the residue of "poly(sodium methacrylate)" in the polymers cannot have a particle-form, because "poly(sodium methacrylate)" is a water-soluble or hydrophilic compound.

This should be contrasted with the resin of Claim 1 which comprises the "particulate diffusing agent." The particulate diffusing agent in the resin provide the effect of improving the outgoing efficiency of light incident into light guiding plates which is made of the polymers (see present Specification text at page 5, lines 16-18). Applicants note that the "poly(sodium methacrylate)" remaining in the polymers disclosed in US '268 cannot be particulate, and hence, the "poly(sodium methacrylate)" disclosed in US '268 cannot provide the effect of improving the outgoing efficiency of light.

Applicants also note that US '268 does not disclose light guiding plates made of a resin comprising a polymer and a particulate diffusing agent. Moreover, US '268 does not disclose or suggest the effects of the present invention, i.e., the improved processability such as cutting and polishing and suitability for light guiding plates such as printing property and the outgoing efficiency of light.

Applicants kindly request that the Examiner acknowledge the same and withdraw this rejection.

In view of the amendments to the claims and the preceding remarks, Applicants believe that the present application is now in a condition for allowance. An early and favorable indication of the same is respectfully requested.

An Information Disclosure Statement is concurrently filed that cites JP 2002-256128 (JP '128), a machine-generated English translation of the same is attached to the Information Disclosure Statement. JP '128 is cited in a Chinese Office Action for a corresponding Chinese Patent application. Applicants kindly request that the Examiner acknowledge consideration of JP '128 in the next Office Communication.

Respectfully submitted,

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